Docket No.: 4633-0178PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yutaka SHIBATA et al.

Application No.: 10/588,228 Confirmation No.: 5415

Filed: August 3, 2006 Art Unit: 3744

For: HOT WATER SUPPLY HEAT EXCHANGER Examiner: T. J. Walberg

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 26, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.